

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 1:18-cv-07824.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF PARTIAL VOLUNTARY DISMISSAL  
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendant Michael Ben-Jacob (“Ben-Jacob”) in the action titled *SKAT v. Headsail Manufacturing LLC Roth 401K Plan et al.*, No. 1:18-cv-07824;

WHEREAS SKAT and Ben-Jacob have now entered into a settlement agreement resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss with prejudice Ben-Jacob from *SKAT v. Headsail Manufacturing LLC Roth 401K Plan et al.*, No. 1:18-cv-07824, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

WHEREAS the dismissal is not intended to affect any of the claims asserted against Defendants Headsail Manufacturing LLC Roth 401K Plan or Robert Klugman in the action captioned *SKAT v. Headsail Manufacturing LLC Roth 401K Plan et al.*, No. 1:18-cv-07824, or any other action;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, Ben-Jacob is dismissed with prejudice from the action *SKAT v.*

*Headsail Manufacturing LLC Roth 401K Plan et al.*, No. 1:18-cv-07824, with each party to bear its own costs; and

IT is further STIPULATED AND AGREED that SKAT's claims against Defendants Headsail Manufacturing LLC Roth 401K Plan and Robert Klugman remain active in the action captioned *SKAT v. Headsail Manufacturing LLC Roth 401K Plan et al.*, No. 1:18-cv-07824.

Dated: New York, New York  
December 15, 2024

By: /s/ Marc A. Weinstein  
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*Counsel for Defendant Michael Ben-Jacob*

SO ORDERED:

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Lewis A. Kaplan  
United States District Judge